



# Louisville Metro Revenue Commission

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## Employer's Quarterly Return of Occupational License Fees Withheld, Form W-1

### Electronic Transmittal of W-1 Return(s)

## General Information

Employers are required to withhold Occupational License Fees from the gross salaries, wages, commissions, and other forms of compensation **earned** by employees for work performed within Louisville Metro, KY. There are two basic tax rates that apply to wages earned within Louisville Metro.

1. Resident employees, employees who live in Louisville Metro, Kentucky, are subject at a combined rate of 2.2%. The rate for resident employees is composed of:

A. Louisville Metro	1.25%	Applies to total wages earned in Louisville Metro, Kentucky
B. Transit Authority	.2%	Applies to total wages earned in Louisville Metro, Kentucky
C. School Boards Tax	.75%	Applies to total wages earned by RESIDENT employees of Louisville Metro, Kentucky

2. Non-resident employees, employees who live outside Louisville Metro, Kentucky, are subject to a tax at a combined rate of 1.45%. The rate for non-resident employees is composed of:

A. Louisville Metro	1.25%	Applies to total wages earned in Louisville Metro, Kentucky
B. Transit Authority	.2%	Applies to total wages earned in Louisville Metro, Kentucky

**SPECIAL RATE:** **RESIDENT ORDAINED MINISTERS & DOMESTIC SERVANTS** are subject to only the .75% School Board Tax.

## REQUIREMENT FOR PAYMENT OF MONTHLY DEPOSITORS

An employer who is responsible for withholding Occupational License Fees of more than \$3,000.00 during any one (1) of the preceding four (4) quarters must submit monthly deposits of the occupational license fees withheld to the Louisville Metro Revenue Commission. All monthly withholding tax deposits are due 15 days after the last day of the reporting month. If this is the first time that you owed Occupational License Fees of \$3,000.00 or more, you may not receive deposit forms for the next quarter. You can obtain deposit forms from our website, [www.metrorevenue.org](http://www.metrorevenue.org).

Failure to procure deposit forms or make deposits shall not be considered reasonable cause for abatement of penalty and interest charges that are assessed as a result of your failure to submit timely deposits.

<b>License Fee Required to be Withheld</b>	<b>Paid By (Postmarked or Hand Delivered)</b>	<b>License Fee Required to be Withheld</b>	<b>Paid By (Postmarked or Hand Delivered)</b>
January	February 15th	July	August 15th
February	March 15th	August	September 15th
March	April 15th	September	October 15th
April	May 15th	October	November 15th
May	June 15th	November	December 15th
June	July 15th	December	January 15th

Employers whose withholding tax liability for each of the preceding four (4) quarters was \$3,000.00 or less will continue to file and pay withholding taxes quarterly.

**ALL** employers will be required to file a quarterly withholding tax return (FORM W-1) by the last day of the month following the close of the calendar quarter.

<b>License Fee Return for:</b>	<b>Filed by (Postmarked or Hand Delivered):</b>
1st quarter	April 30th
2nd quarter	July 31st
3rd quarter	October 31st
4th quarter	January 31st

# Requirements for Electronic Uploading of W-1 Return(s)

To upload a file of W-1 returns electronically, visit our web site at [www.metrorevenue.org](http://www.metrorevenue.org), and select Electronic Services.

## File Specifications

### Data Format

The file submitted to the Louisville Metro Revenue Commission must be recorded in standard ASCII code as a **comma delimited** text file (.txt), using **no** field delimiters. Each return record must be delimited by (end with) a carriage return/line feed. Please do not submit a header record with the data. Each row of data must be formatted as described below.

### Record Layout

The line indicators below correspond to the Form W-1 found in Appendix A and on our web site at [www.metrorevenue.org](http://www.metrorevenue.org). All money fields must contain a decimal point but no other symbols, such as commas or dollar signs. Enter twenty five dollars and thirty-two cents as 25.32 and one thousand twenty dollars as 1020.00.

Line On Return	Field	Max Length	Required	Description
	Date Prepared	8	*	mmddyyyy
	Separator		*	Comma
	Account Number	6	*	Account Number assigned to the reporting company by the Louisville/Jefferson County Metro Revenue Commission.
	Separator		*	Comma
	Quarter Ending Date	8	*	mmddyyyy
	Separator		*	Comma
1	Total Wages for work performed within Louisville Metro, KY, <b>excluding</b> wages earned by ordained ministers and domestic servants.	13.2	*	Enter the gross wages paid to all employees for work that was performed within Louisville Metro, KY. Do not include wages paid to ordained ministers and domestic servants. If no gross wages for Louisville Metro, KY, enter 0.00.
	Separator		*	Comma
1a	Total Tax Due to Louisville Metro, KY	13.2	*	Multiply the amount of the total wages earned within Louisville Metro, KY, by 1.45%. If no tax due for Louisville Metro, KY, enter 0.00.
	Separator		*	Comma
2	Total wages earned by Non-Resident employees, <b>excluding</b> wages earned by ordained ministers and domestic servants.	13.2	*	Enter the portion of the combined wages that was paid to employees who did not live within Louisville Metro, KY. Do not include wages paid to ordained ministers and domestic servants. If no wages earned by non-resident employees, enter 0.00.
	Separator		*	Comma
3	Line 1 minus Line 2. Total wages earned by Resident employees, <b>excluding</b> ordained ministers and domestic servants.	13.2	*	Subtract the total wages earned by non-resident employees ( <b>excluding</b> ordained ministers and domestic servants) from the total wages of Louisville Metro, Ky., employees ( <b>excluding</b> ordained ministers and domestic servants).  Line 1 minus Line 2. If no wages earned by resident employees, enter 0.00.
	Separator		*	Comma

4	Amount of wages earned by <b>resident</b> ordained ministers and domestic servants	13.2	*	Enter the amount of wages earned by resident ordained ministers and domestic servants. If no wages earned by resident ordained ministers or domestic servants, enter 0.00
	Separator		*	Comma
5	Line 3 plus Line 4. Total Payroll Subject to School Board Tax		*	Enter the amount of wages subject to School Board tax - Line 3 plus Line 4. If no wages subject to School Board tax, enter 0.00.
	Separator		*	Comma
5a	Total School Board Tax		*	Multiply the total payroll subject to School Board Tax (Line 5) by .75%.
6	Line 1a plus Line 5a. Total Tax Due	13.2	*	Line 1a plus Line 5a. If no total tax liability, enter 0.00.
	Separator		*	Comma
7	Penalty and Interest	13.2	*	If filed and/or paid late, calculate failure to file on time penalty of 5% per month, or fraction of a month, that the return remains unfiled (to a maximum of 25%). Penalty for failure to pay on time is calculated at a one-time charge of 5% and interest for failure to pay is 12% per annum from the due date until the date paid. If no interest and penalty due, enter 0.00.
	Separator		*	Comma
8	Line 6 plus Line 7. Total Amount Due	13.2	*	Line 6 plus Line 7. If no total amount due, enter 0.00.
	Separator		*	Comma
9A	Deposit Amount Due 1st Month of Quarter	13.2	*	If a depositor, enter the amount of the required deposit for the 1st month of the quarter being reported. If no deposit amount due, enter 0.00.
	Separator		*	Comma
9B	Deposit Amount Due 2nd Month of Quarter	13.2	*	If a depositor, enter the amount of the required deposit for the 2nd month of the quarter being reported. If no deposit amount due, enter 0.00.
	Separator		*	Comma
9C	Deposit Amount Due 3rd Month of Quarter	13.2	*	If a depositor, enter the amount of the required deposit for the 3rd month of the quarter being reported. If no deposit amount due, enter 0.00.
	Separator		*	Comma
10	Total Deposit for Quarter being reported	13.2	*	Total of actual deposits made for the quarter. If no total deposits being reported, enter 0.00.
	Separator		*	Comma
11	Additional Payment Due	13.2	*	Enter Line 10 minus Line 8, if the amount on Line 8 is greater than the amount on Line 10. If no additional payment due, enter 0.00.
	Separator		*	Comma
12	Overpayment to be credited to the next quarter	13.2	*	If Line 10 is greater than Line 8, enter the amount of the overpayment that you would like applied to the following quarter. If no overpayment to be applied to the next quarter, enter 0.00.
	Separator		*	Comma

13	Overpayment to be refunded	13.2	*	If Line 10 is greater than Line 8, enter the amount of the overpayment that you would like refunded to you. If no overpayment to be refunded, enter 0.00.
	Separator		*	Comma
14	ACH Tracking	15		If Line 11 is greater than zero, and the additional amount due is being paid via ACH Credit, enter the ACH Tracking Number for the payment.

**APPENDIX A**

**EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL LICENSE FEES WITHHELD  
FORM W-1**



# LOUISVILLE/JEFFERSON COUNTY METRO REVENUE COMMISSION

## FORM W-1

### EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL LICENSE FEES WITHHELD

☐ CHECK IF CHANGED

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Federal ID \_\_\_\_\_ Phone \_\_\_\_\_ Ext \_\_\_\_\_

If no employees this quarter but future employee activity possible, check here and sign the return below. (Lines 1 through 14 do not need to be completed.) ☐

Permanently ceased having employees on \_\_\_\_\_

Ceased all business activity on \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

FOR QUARTER ENDING: \_\_\_\_\_

DUE ON OR BEFORE: \_\_\_\_\_

**NOTE: ENTRIES ON LINES 1-5 SHOULD ONLY INCLUDE AMOUNTS EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY.**

- ENTER TOTAL WAGES EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY.  
(EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS.)
- AMOUNT OF WAGES EARNED BY NON-RESIDENT EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY.  
(EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS.)
- LINE 1 MINUS LINE 2. TOTAL WAGES EARNED BY RESIDENT EMPLOYEES FOR WORK PERFORMED WITHIN LOUISVILLE METRO, KY.
- AMOUNT OF WAGES EARNED BY RESIDENT MINISTERS AND DOMESTIC SERVANTS.
- LINE 3 PLUS LINE 4. TOTAL WAGES SUBJECT TO SCHOOL BOARD TAX.

#### QUARTERLY WAGES

#### TAX DUE

(1) _____	(x) 1.45% =	(1a) _____
(2) _____		
(3) _____		
(4) _____		
(5) _____	(x) .75% =	(5a) _____

◆ IF LINE 6 IS OVER \$3,000.00, ◆

◆ YOU MUST BEGIN MAKING MONTHLY DEPOSITS BEGINNING NEXT QUARTER ◆

MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE
January	Feb. 15	April	May 15	July	Aug. 15	October	Nov. 15
February	Mar. 15	May	June 15	August	Sep. 15	November	Dec. 15
March	Apr. 15	June	July 15	September	Oct. 15	December	Jan. 15

<b>RECONCILIATION</b>	This section should be completed by only those employers who are required to make monthly deposits. This applies to employers who paid license fees totaling more than \$3,000.00 during any one of the preceding four (4) calendar quarters. Figures on Lines 9A-9C must reflect the amount that should have been paid for each month and should be equal to the Total Tax Due (Line 6).		
	(9.) A	B	C
	AMOUNT DUE 1 <sup>ST</sup> MONTH	AMOUNT DUE 2 <sup>ND</sup> MONTH	AMOUNT DUE 3 <sup>RD</sup> MONTH

THIS IS TO CERTIFY THAT THE INFORMATION SHOWN ON THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

x

AUTHORIZED SIGNATURE

TITLE

6. TOTAL TAX DUE  
(Line 1a + Line 5a)

7. PENALTY & INTEREST

8. TOTAL AMOUNT DUE  
(Line 6 + Line 7)

10. TOTAL DEPOSITS PAID  
FOR THE QUARTER

11. ADDITIONAL PAYMENT DUE  
(If Line 8 > Line 10)

12. OVERPAYMENT TO BE  
CREDITED TO NEXT QUARTER

13. OVERPAYMENT TO BE  
REFUNDED

14. ACH CREDIT TRACKING NUMBER  
(IF APPLICABLE)

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@revenue.org • TDD: (502) 574-4811



## **GENERAL INFORMATION**

**Office Location: 101 South 8<sup>th</sup> Street, Louisville, KY 40202**

Employers are required to withhold Occupational License Fees from the gross salaries, wages, commissions, and other forms of compensation **earned** by employees for work performed within Louisville Metro, Kentucky. Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky. There are two basic tax rates that apply to wages earned within Louisville Metro, Kentucky.

1. Resident employees, employees who live in Louisville Metro, Kentucky, are subject at a combined rate of 2.2%. The rate for resident employees is composed of:
  - A. Louisville Metro 1.25% Applies to total wages earned in Louisville Metro, Kentucky
  - B. Transit Authority .2% Applies to total wages earned in Louisville Metro, Kentucky
  - D. School Boards Tax .75% Applies to total wages earned by RESIDENT employees of Louisville Metro, Kentucky
2. Non-resident employees, employees who live outside Louisville Metro, Kentucky, are subject to a tax at a combined rate of 1.45%. The rate for non-resident employees is composed of:
  - A. Louisville Metro 1.25% Applies to total wages earned in Louisville Metro, Kentucky
  - B. Transit Authority .2% Applies to total wages earned in Louisville Metro, Kentucky

**SPECIAL RATE:** ORDAINED MINISTERS AND DOMESTIC SERVANTS are subject to only the .75% School Board Tax.

## **REQUIREMENT FOR PAYMENT OF MONTHLY DEPOSITORS**

Every employer who was responsible for withholding occupational license fees of more than \$3,000.00 during any one of the preceding four calendar quarters must submit monthly deposits of the occupational license fees withheld to the Louisville/Jefferson County Metro Revenue Commission. All monthly withholding tax deposits are due 15 days after the month end.\* If this is the first time that you owed Occupational License Fees of \$3,000.00 or more, you may not receive deposit forms. You can obtain deposit forms from our website, [www.metrorevenue.org](http://www.metrorevenue.org), or obtain answers to your questions by sending an email to [taxhelp@revenue.org](mailto:taxhelp@revenue.org).

Failure to procure deposit forms or make deposits shall not be considered reasonable cause for abatement of penalty and interest charges that are assessed as a result of your failure to submit timely deposits.

<b><u>License Fee Required to be Withheld:</u></b>	<b><u>Paid by:</u></b>	<b><u>License Fee Required to be Withheld:</u></b>	<b><u>Paid by:</u></b>
January February March April May June	February 15 March 15 April 15 May 15 June 15 July 15 <b>(* Postmarked or Hand Delivered)</b>	July August September October November December	August 15 September 15 October 15 November 15 December 15 January 15 <b>(* Postmarked or Hand Delivered)</b>

Employers whose withholding tax liability for each of the preceding four (4) quarters was \$3,000.00 or less will continue to file and pay withholding taxes quarterly. **ALL** employers will be required to file a quarterly withholding tax return (FORM W-1) by the last day of the month following the close of the calendar quarter.

### **License Fee Return for:**

1st quarter  
2nd quarter  
3rd quarter  
4th quarter

### **Filed by:**

April 30  
July 31  
October 31  
January 31

**(\* Postmarked or Hand Delivered)**

## **INSTRUCTIONS FOR FORM W-1 - QUARTERLY WITHHOLDING TAX RETURN**

(Figures on lines 1-5 should reflect payroll for the entire quarter.)

1. Enter the gross wages paid to all employees for work that was performed within the corporate boundaries of Louisville Metro, Kentucky. (DO NOT include wages paid to MINISTERS or DOMESTIC SERVANTS in this total). Multiply wages entered on Line 1 by 1.45%, (i.e. 1.25% Louisville Metro tax rate, plus .2% Transit Authority tax rate). Enter result in the "TAX DUE" column on Line 1.
2. Determine what portion of the total Louisville Metro, Kentucky, wages (entry on Line 1) was paid to employees who **did not live** within the corporate boundaries of Louisville Metro, Kentucky, during the quarter. Enter the total on Line 2.
3. Subtract the entry on Line 2 from the entry on Line 1. This figure represents the total wages paid to employees who lived within the corporate boundaries of Louisville Metro, Kentucky, for work that they performed within Louisville Metro, Kentucky.
4. Enter on Line 4 the amount of wages paid to ministers or domestic servants for work that was performed within the corporate boundaries of Louisville Metro, Kentucky.
5. Add Line 3 and Line 4. This is the total payroll subject to the School Boards' Tax. Multiply wages entered on Line 5 by .75%. Enter the result in the "TAX DUE" column on Line 5.
6. Add the amounts entered in column labeled "TAX DUE" on Lines 1 and 5. Enter the total on Line 6. **NOTE:** Employers are liable to pay the total amount of tax due even if the full amount of tax was not withheld from the employees.
7. Failure to file on time subjects the licensee to a penalty of 5% per month, or a fraction of a month, such return remains unfiled, to a maximum of 25%. Failure to pay when due subjects the licensee to an additional 5% penalty plus interest at a rate of 12% per annum from the due date until paid. The above charges are assessed against amounts not paid by the due date. Failure to complete the information on the quarterly return may subject a licensee to a punitive penalty.
8. Add entries on Lines 6 and 7. Enter total on Line 8. This represents the total payment due.

## **QUARTERLY RECONCILIATION**

Licensees who pay tax on a quarterly basis (amount owed is \$3,000.00 or less for each of the preceding four (4) calendar quarters) should not complete Lines 9-13. Licensees who were required to make monthly deposits must complete Lines 9-13 inclusive.

9. Enter the amount of tax that should have been withheld during each month of the quarter on the appropriate lines (i.e., 9A, 9B, and 9C).
10. Add the amount of the deposits that were made for the quarter. Enter the total of all deposits on Line 10.
- 11.-13. Subtract the entry on Line 10 (total deposits for the quarter) from the entry on Line 8 (total amount due). If the amount on Line 8 is greater than the amount on Line 10, enter the additional amount due on Line 11. Submit payment of any additional amount due with the tax form. If Line 10 (total deposits for the quarter) is greater than Line 8 (total amount due), attach a detailed explanation of why the overpayment occurred, and enter the portion of the overpayment to be credited on Line 12. Enter the portion of the overpayment to be refunded on Line 13.
14. If the amount due is being paid through ACH Credit, enter the tracking number assigned to the payment by your financial institution.

**For information on taxable compensation as defined by Louisville Metro, Kentucky (Deferred Compensation, Section 125 Plans, Health Insurance over \$50,000.), please visit our website, [www.metrorevenue.org](http://www.metrorevenue.org), and read sections 2.1 through 2.8 of the Regulations of the Louisville/Jefferson County Metro Revenue Commission.**